

# The Gazette of India

## EXTRAORDINARY PART I—Section 1 PUBLISHED BY AUTHORITY

No. 129] NEW DELHI, SATURDAY, SEPTEMBER 16, 1961/BHADRA 25, 1883

### MINISTRY OF FINANCE (Department of Economic Affairs) RESOLUTION

*New Delhi, the 11th September 1961*

**No. F. 3(46)-B/61.**—The annual financial statement for 1961-62 as presented to Lok Sabha on the 28th February, 1961 is now published in its final form for general information.

2. As a result of the modifications in the Finance Bill accepted by Parliament the Revenue will be reduced by Rs. 8,14,50,000, consisting of a reduction of Rs. 5,83,50,000 in the Central Revenues and a reduction of Rs. 31,00,000 in the share of Union Excise Duties payable to the States.

3. The Demands for Grants for 1961-62 were voted without modifications.

4. The estimated surplus on Revenue account of Rs. 26,52,000 in the Budget as laid before Parliament, will thus stand converted to a deficit on Revenue Account of Rs. 5,56,98,000.

## GOVERNMENT OF INDIA BUDGET OF THE CENTRAL GOVERNMENT FOR 1961-62 (As finally adopted)

MINISTRY OF FINANCE, } L. K. JHA,  
*New Delhi, the 11th September 1961* } *Secretary to the Government of India.*

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## I—GENERAL STATEMENT OF THE REVENUE AND EXPENDITURE

(In thousands of Rupees)

	For details <i>vide</i> Statement	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>I.—CONSOLIDATED FUND OF INDIA</b>					
<b>REVENUE—</b>					
<b>Taxes, Duties and other Principal Heads of Revenue</b>					
Customs. . . . .	A	1,56,10,75	1,62,50,00	1,63,00,00	{ 1,64,00,00 + 25,64,00*
Union Excise Duties . . . . .	"	3,60,64,72	3,79,61,62	3,94,98,00	{ 4,06,24,00 + 26,39,50†
Corporation Tax . . . . .	"	1,06,55,93	1,35,00,00	1,37,50,00	{ 1,40,00,00 + 1,00,00*
Taxes on Income other than Corporation Tax . . . . .	"	69,53,30	52,94,00	40,52,00	{ 50,21,00 + 2,00,00*
Estate Duty . . . . .	"	14,69	9,57	9,01	9,12
Taxes on Wealth . . . . .	"	12,10,53	7,00,00	7,50,00	7,00,00
Taxes on Railway Fares . . . . .	"	—26,09	11,00	—12,00	..
Expenditure Tax . . . . .	"	78,90	90,00	90,00	80,00
Gift Tax . . . . .	"	80,59	80,00	80,00	80,00
Opium . . . . .	"	4,19,19	5,69,00	5,82,00	6,25,00
Other Heads . . . . .	"	13,80,10	15,16,01	18,52,45	18,05,38
<b>TOTAL.—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE.</b> . . . .		<b>7,24,42,61</b>	<b>7,59,81,20</b>	<b>7,69,51,46</b>	{ <b>7,93,44,50</b> <b>+ 55,03,50*</b>
Contribution from Railways . . . . .	"	5,62,92	5,63,75	5,05,56	21,28,60
Contribution from Posts and Telegraphs . . . . .	"	..	46,94	45,68	77,06
Irrigation : Net Receipts . . . . .	"	14	16	1	1
Posts and Telegraphs: Net Receipts . . . . .	"	5,12,63	..	..	..
Debt Services . . . . .	"	7,99,30	15,70,59	14,87,29	13,84,26
Administrative Services . . . . .	"	84,59	84,40	98,67	97,22
Social and Developmental Services . . . . .	"	48,24,59	52,35,17	51,46,42	47,00,01
Currency and Mint . . . . .	"	52,79,08	57,21,78	57,85,25	60,62,67
Civil Works and Miscellaneous Public Improvements . . . . .	"	3,22,18	3,06,76	3,40,07	3,78,07
Electricity Schemes . . . . .	"	—18	—2,46	—2,23	—2,60
Miscellaneous Contributions and Miscellaneous Adjustments . . . . .	"	21,93,00	14,49,74	15,05,73	11,15,69
Extraordinary Items . . . . .	"	21,84	6,23	6,23	6,23
	"		10,01,32	5,01,98	10,00,00
<b>TOTAL—REVENUE</b> . . . . .	"	<b>8,70,42,70</b>	<b>9,19,65,58</b>	<b>9,23,72,12</b>	{ <b>9,62,91,72</b> <b>+ 55,03,50*</b>
<b>EXCESS OF EXPENDITURE OVER REVENUE OR DEFICIT</b> . . . . .		..	60,69,77	33,65,59	5,56,98
<b>TOTAL</b> . . . . .		<b>8,70,42,70</b>	<b>9,80,35,35</b>	<b>9,57,37,71</b>	<b>10,23,52,20</b>

\*Effect of Finance Act 1961

Note.—The accounts for 1959-60 have not been finally closed and the actuals given here are only provisional.

†Excludes a sum of Rs. 1.99 crores being the share of Union Excise Duties (Basic & Additional) payable to States which has been taken in reduction of Revenue.

## MET FROM REVENUE OF THE CENTRAL GOVERNMENT

(In thousands of Rupees)

	For details <i>vide</i> Statement	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>I.—CONSOLIDATED FUND OF INDIA</b>					
<b>EXPENDITURE—</b>					
<b>COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES</b>	B	1,02,88,69	1,07,33,37	1,07,30,24	30,45,83
Irrigation ..	„	11,79	16,72	12,66	14,94
Debt Services .	„	69,37,83	74,59,21	72,34,59	81,89,68
Administrative Services	„	52,04,45	60,58,74	61,52,50	58,36,88
Social and Developmental Services .	„	1,73,96,66	2,07,17,45	1,98,52,45	1,73,46,65
Currency and Mint .	„	9,79,08	10,27,13	10,86,69	11,96,48
Civil Works and Miscellaneous Public Improvements .	„	15,49,69	20,20,88	21,47,62	21,45,66
Electricity Schemes .	„	6,33	10,55	11,52	27,51
Miscellaneous .	„	1,03,60,15	1,42,09,19	1,37,67,92	64,44,43
Defence Services (a)	„	2,30,85,72	2,72,26,00	2,66,72,38	2,82,91,76
Contributions and Miscellaneous Adjustments .	„	48,93,63	51,81,14	51,87,34	2,87,25,69
Extraordinary Items .	„	20,73,56	33,74,97	28,81,80	10,86,69
<b>TOTAL—EXPENDITURE MET FROM REVENUE .</b>		8,27,87,58	9,80,35,35	9,57,37,71	10,23,52,20
<b>EXCESS OF REVENUE OVER EXPENDITURE OR SURPLUS</b>		42,55,12	..	..	..
<b>TOTAL</b>		8,70,42,70	9,80,35,35	9,57,37,71	10,23,52,20

(a) Figures shown net ; the receipts shown in Statement A have been deducted from the expenditure shown in Statement B.

## II—GENERAL STATEMENT OF THE RECEIPTS

(In thousands of Rupees)

RECEIPTS	For details, <i>vide</i> Statement	Accounts, 1959-60	Budget, Estimate, 1960-61	Revised Estimate, 1960-61	Budget, estimate, 1961-62
<b>I.—CONSOLIDATED FUND OF INDIA</b>					
Revenue Surplus (as shown in Part I)		42,55,12	..	..	
Permanent Debt (net)	C	4,40,14,13	4,46,50,73	3,98,27,40	4,5 , 07,23
Floating Debt (net).	"	1,40,29,05	1,49,57,14	..	64,02,14
Loans and Advances by the Central Government (net)	"	..	..	..	.
Inter-State Settlement (net)	"	..	..	..	..
<b>TOTAL—I—CONSOLIDATED FUND OF INDIA</b>	"	6,22,98,30	5,96,07,87	3,98,27,40	5 ,22,09,37
<b>II.—CONTINGENCY FUND OF INDIA</b>	C	..	..	7	.
<b>III.—PUBLIC ACCOUNT</b>					
Unfunded Debt (net)	C	1,05,99,22	1,27,53,53	3,79,96,43	2,39,69,42
Depreciation and other Reserve Funds (net)	"	..	..	..	..
Appropriation for Reduction or Avoidance of Debt	"	5,00,00	5,00,00	5,00,00	5,00,00
Other Deposits and Advances (net)	"	64,37,55	1,70,40,55	1,47,45,64	1,63,74,34
Remittances (net)	"	..	..	..	..
Transfer of Cash between England and India (net)	"	..	..	..	..
<b>TOTAL III—PUBLIC ACCOUNT</b>		1,75,36,77	3,02,94,08	5,32,42,07	4,08,43,76
<b>TOTAL—RECEIPTS</b>		7,98,35,07	8,99,01,95	9,30,69,54	9,30,53,13
<b>OPENING BALANCE</b>	C	34,86,76	50,50,00	69,66,51	50,39,33
<b>TOTAL</b>		8,33,21,83	9,49,51,95	10,00,36,05	9,80,92,46

## AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT

(In thousands of Rupees)

DISBURSEMENTS	For details <i>vide</i> Statement	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>I.—CONSOLIDATED FUND OF INDIA</b>					
Revenue Deficit (as shown in Part I) .	C	..	60,69,77	33,65,59	5,56,98
Capital Accounts not me from Revenue	„	3,57,50,64	4,44,41,16	4,92,60,31	5,28,86,91
Permanent Debt (net) .	„	..	..	..	..
Floating Debt (net) .	„	..	..	34,97,86	..
Other Loans (net) .	„	..	..	..	..
Loans and Advances by the Central Govern- ment (net) .	„	3,88,27,05	3,80,06,44	3,59,30,08	3,80,44,19
Inter-State Settlement (net) .	„	12,07	29	29	1,79,15
<b>TOTAL I.—CONSOLIDATED FUND OF INDIA</b> .	„	7,45,89,76	8,85,17,66	9,20,54,13	9,16,67,23
<b>II.—CONTINGENCY FUND OF INDIA</b>	C	7	..	..	..
<b>III.—PUBLIC AC- COUNT</b>					
Unfunded Debt (net)	„	..	..	..	..
Depreciation and other Reserve Funds (net)	„	5,84,74	14,48,32	29,06,45	19,24,82
Other Deposits and Ad- vances (net) .	„	..	..	..	..
Remittances (net)	„	10,90,57	21,35	36,14	77,63
Transfer of Cash between England and India (net)	„	90,18	..	..	..
<b>TOTAL—III.—PUBLIC AC- COUNT</b>		17,65,49	14,69,67	29,42,59	20,02,45
<b>TOTAL—DISBURSEMENT</b>		7,63,55,32	8,99,87,33	9,49,96,72	9,36,69,68
<b>CLOSING BALANCE</b>	C	69,66,51	49,64,62	50,39,33	44,22,78
<b>TOTAL</b>		8,33,21,83	9,49,51,95	10,00,36,05	9,80,92,46

**A.—Statement of the Revenue of the Central Government**

(In thousands of Rupees)

Heads of Revenue	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+)De- crease(—) as compar- ed with Budget, 1960-61	Budget Estimate, 1961-62	Increase + De- crease(—) as compar- ed with Revised, 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVENUE—</b>						
I.— Customs	1,56,10,75	1,62,50,00	1,63,00,00	+ 50,00	1,89,64,00	+ 26,64,00
II.— Union Excise Duties	3,60,64,72	3,79,61,62	3,94,98,00	+ 15,36,38	4,32,63,50	+ 37,65,50
III.— Corporation Tax	1,06,55,93	1,35,00,00	1,37,50,00	+ 2,50,00	1,41,00,00	+ 3,50,00
IV.— Taxes on In- come other than Corporation Tax	69,53,30	52,94,00	40,52,00	—12,42,00	52,21,00	+ 11,69,00
V.— Estate Duty	14,69	9,57	9,01	—56	9,12	+ 11
V-A.— Taxes on Wealth	12,10,53	7,00,00	7,50,00	+ 50,00	7,00,00	—50,00
V-B.— Taxes on Rail- way Fares	—26,09	11,00	—12,00	—23,00	..	+ 12,00
V-C.— Expenditure Tax	78,90	90,00	90,00	..	80,00	—10,00
V-D.— Gift Tax	80,59	80,00	80,00	..	80,00	..
VI.— Opium	4,19,19	5,69,00	5,82,00	+ 13,00	6,25,00	+ 43,00
VII.— Land Revenue	59,69	57,48	57,32	—16	58,27	+ 95
VIII.— State Excise Duties	1,66,30	1,68,88	1,88,41	+ 19,53	1,85,31	—3,10
IX.— Stamps	3,24,54	3,31,55	3,35,58	+ 4,03	3,32,05	—3,53
X.— Forest	3,11,18	3,15,40	3,41,03	+ 25,63	3,73,95	+ 32,92
XI.— Registration	10,44	12,24	10,61	—1,63	11,66	+ 1,05
XII.— Taxes on Vehi- cles	46,63	45,60	52,16	+ 6,56	54,71	+ 2,55
XII-A.— Sales Tax	4,06,01	3,84,01	4,96,69	+ 1,12,68	5,31,90	+ 35,21
XIII.— Other Taxes and Duties	55,31	2,00,85	3,70,65	+ 1,69,80	2,57,53	—1,13,12
<b>TOTAL—TAXES, DUTIES AND OTHER PRINCIPAL HEADS OF REVE- NUE</b>	<b>7,24,42,61</b>	<b>7,59,81,20</b>	<b>7,69,51,46</b>	<b>+ 9,70,26</b>	<b>8,48,48,00</b>	<b>+ 78,96,54</b>
<b>IRRIGATION—</b>						
XVII.— Irrigation, Navigation, Em- bankment and Dra- inage Works (Com- mercial)	..	..	..	..	..	..
Deduct—Working Ex- penses	..	..	..	..	..	..
<b>Net Receipts</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>XVIII.—Irrigation, Navigation, Em- bankment and Dra- inage Works (Non- Commercial)</b>	<b>14</b>	<b>16</b>	<b>1</b>	<b>—15</b>	<b>1</b>	<b>..</b>
<b>TOTAL—IRRIGATION</b>	<b>14</b>	<b>16</b>	<b>1</b>	<b>—15</b>	<b>1</b>	<b>..</b>
<b>Carried over</b>	<b>7,24,42,75</b>	<b>7,59,81,36</b>	<b>7,69,51,47</b>	<b>+ 9,70,11</b>	<b>8,48,48,01</b>	<b>+ 78,96,54</b>

**A.—Statement of the Revenue of the Central Government—*contd.***

(In thousands of Rupees)

Heads of Revenue	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>I. CONSOLIDATED FUND OF INDIA— <i>contd.</i></b>						
Brought forward	7,24,42,75	7,59,81,36	7,69,51,47	+9,70,11	8,48,48,01	+78,96,54
POSTS AND TELEGRAPHS—						
XIX.—Posts and Tele- graphs—Gross Re- ceipts	70,40,10	75,40,00	76,90,00	+1,50,00	81,00,00	+4,10,01
Deduct—Working Ex- penses	61,81,01	66,56,01	68,87,71	+98,30	69,43,23	—3,85,51
Net Receipts—Posts and Telegraphs	8,59,09	8,83,99	11,32,29	+2,48,30	11,56,77	+24,48
DEBT SERVICES—						
XX.—Interest	7,99,30	15,70,59	14,87,29	—83,30	13,84,26	—1,03,03
<b>ADMINISTRATIVE SERVI- CES—</b>						
XXI.—Administration of Justice	23,14	22,42	23,39	+97	23,76	+37
XXII.—Jails	1,25	1,12	1,20	+8	1,29	+9
XXIII.—Police	60,20	60,86	74,08	+13,22	72,17	—1,91
TOTAL—ADMINIST- RATIVE SERVICES.	84,59	84,40	98,67	+14,27	97,22	—1,45
<b>SOCIAL AND DEVELOP- MENTAL SERVICES—</b>						
XXIV.—Ports and Pilotage	30,30	32,03	33,02	+99	33,02	..
XXIV-A.—Mercantile Marine	8,55	7,65	7,67	+2	7,89	+22
XXV.—Lighthouses and Lightships	64,44	74,29	79,76	+5,47	80,65	+89
XXVI.—Education	71,35	40,98	55,59	+14,61	41,30	—14,29
XXVII.—Medical	40,66	50,94	57,28	+6,34	54,24	—3,04
XXVIII.—Public Health	34,85	12,66	40,46	+27,80	13,57	—26,89
XXIX.—Agriculture	1,51,51	97,77	1,43,53	+45,76	1,65,51	+21,98
XXX.—Animal Hus- bandry	22,24	21,45	25,47	+4,02	24,88	—59
XXXI.—Co-operation	6,38	5,14	1,17	—3,97	4,61	+3,44
XXXII.—Industries and Supplies	36,72,94	41,56,25	38,71,98	—2,84,27	34,66,54	—4,05,44
XXXIII.—Aviation	1,04,31	1,02,07	1,14,10	+12,03	1,07,74	—6,36
XXXIV.—Broadcast- ing	2,73,30	2,76,64	2,95,54	+18,90	3,15,49	+19,95
XXXVI.—Miscellane- ous Departments	3,43,76	3,57,30	4,20,85	+63,55	3,83,01	37,94
XXXVI-A.—Communi- ty Development Projects, National Extension Services and Local Develop- ment Works	..	..	..	..	1,56	+1,56
TOTAL—SOCIAL AND DEVELOPMENTAL SERVICES	48,24,59	52,35,17	51,46,42	—88,75	47,00,01	—4,46,41
Carried over	7,90,10,32	8,37,55,51	8,48,16,14	+10,60,63	9,21,86,27	+73,70,13

**A.—Statement of the Revenue of the Central Government—contd.**

(In thousands of Rupees)

Heads of Revenue	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA— (contd.)</b>						
Brought forward	7,90,10,32	8,37,55,51	8,48,16,14	+10,60,63	9,21,86,27	+73,70,13
<b>CURRENCY AND MINT—</b>						
XXXVII.—Currency	42,44,39	42,22,86	43,02,57	+79,71	46,03,81	+3,01,24
XXXVIII.—Mint	10,34,69	14,98,92	14,82,68	—16,24	14,58,86	—23,82
<b>TOTAL—CURRENCY AND MINT</b>	<b>52,79,08</b>	<b>57,21,78</b>	<b>57,85,25</b>	<b>+63,47</b>	<b>60,62,67</b>	<b>+2,77,42</b>
<b>CIVIL WORKS, ETC.—</b>						
XXXIX.—Civil Works	3,18,57	3,05,13	3,37,65	+32,52	3,76,47	+38,82
XL-A.—Receipts from Multi-purpose River Schemes	3,61	1,63	2,42	+79	1,60	—82
<b>TOTAL—CIVIL WORKS</b>	<b>3,22,18</b>	<b>3,06,76</b>	<b>3,40,07</b>	<b>+33,31</b>	<b>3,78,07</b>	<b>+38,00</b>
<b>ELECTRICITY SCHEMES—</b>						
XLI.—Receipts from Electricity Schemes— Gross Receipts	13,28	13,73	15,38	+1,65	18,22	+2,84
Deduct—Working Expenses	13,46	16,19	17,61	—1,42	20,82	—3,21
<b>Net Receipts—Electri- city Schemes</b>	<b>—18</b>	<b>—2,46</b>	<b>—2,23</b>	<b>+23</b>	<b>—2,60</b>	<b>—37</b>
<b>MISCELLANEOUS —</b>						
XLIV.—Receipts in aid of Superannua- tion	68,07	70,10	1,12,32	+42,22	59,95	—52,37
XLV.—Stationery and Printing	58,78	49,49	65,18	+15,69	65,04	—14
XLV-A.—Contribu- tion from Railways.	5,62,92	5,63,75	5,05,56	—58,19	21,28,60	+16,23,04
XLV-B.—Contribu- tion from Posts & Telegraphs	..	46,94	45,68	—1,26	77,06	+31,38
XLVI.—Miscellaneous	20,47,73	13,13,00	13,16,42	+3,42	9,74,72	—3,41,70
<b>XLVI-A.—Receipts from Road and Water Transport Schemes—</b>						
Gross Receipts	86,21	96,99	97,67	+68	1,02,62	+4,95
Deduct—Working Ex- penses	67,79	79,84	85,86	—6,02	86,64	—78
<b>Net Receipts</b>	<b>18,42</b>	<b>17,15</b>	<b>11,81</b>	<b>—5,34</b>	<b>15,98</b>	<b>+4,17</b>
<b>TOTAL—MISCELLA- NEOUS</b>	<b>27,55,92</b>	<b>20,60,43</b>	<b>20,56,97</b>	<b>—3,46</b>	<b>33,21,35</b>	<b>+12,64,38</b>
<b>Carried over</b>	<b>8,73,67,32</b>	<b>9,42,02</b>	<b>9,29,96,20</b>	<b>+11,54,18</b>	<b>10,19,45,76</b>	<b>+89,49,56</b>



**A.—Statement of the Revenue of the Central Government—concl'd.**

(In thousands of Rupees)

Heads of Revenue	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA— concl'd.</b>						
Brought forward	8,73,67,32	9,18,42,02	9,29,96,20	+11,54,18	10,19,45,76	+89,49,56
DEFENCE SERVICES—						
XLVII.—Defence Re- ceipts—Effective	21,40,71	20,69,81	20,74,69	+4,88	20,93,72	+19,03
XLVIII.—Defence Receipts—Non- effective	34,72	15,61	31,53	+15,92	20,90	—10,63
TOTAL—DEFENCE SER- VICES	21,75,43	20,85,42	21,06,22	+20,80	21,14,62	+8,40
CONTRIBUTION AND MISCELLANEOUS AD- JUSTMENTS—						
L.—Miscellaneous Adjustments be- tween Union and State Governments	..	6,23	6,23	..	6,23	..
EXTRAORDINARY ITEMS—						
LI.—Extraordinary Receipts	16,57	10,00,01	5,00,04	—4,99,97	10,00,00	+4,99,96
LI-A.—Receipts on account of Com- munity Develop- ment Projects, Na- tional Extension Services and Local Development Works	—3	1,31	1,94	+63	..	—1,94
LII-C.—Prepartition Receipts	5,30	..	..	..	..	..
TOTAL—EXTRAORDINARY ITEMS	21,84	10,01,32	5,01,98	—4,99,34	10,00,00	+4,98,02
RAILWAY REVENUE AS PER RAILWAY BUDGET	88,97,59	92,64,73	88,46,72	—4,18,01	1,10,26,85	+21,80,13
TOTAL—REVENUE	9,84,62,18	10,41,99,72	10,44,57,35	+2,57,63	11,60,83,46	+1,16,36,11
Excess of Expenditure over Revenue or Deficit	..	60,69,77	33,65,59	..	5,56,98	..

## B.—Statement of the Expenditure met from Revenue of the Central Government

(In thousands of Rupee)

Heads of Expenditure	Accounts, 1959-60	Budget, Estimate 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>1.—CONSOLIDATED FUND OF INDIA.—</b>						
<b>COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES—</b>						
1.—Customs	3,57,28	3,94,53	3,83,08	—11,45	4,02,42	+19,34
2.—Union Excise Duties	80,88,12	81,48,37	81,92,09	+43,72	7,00,10	—74,91,99
3.—Corporation Tax	..	3,03,50	2,84,81	—18,69	2,93,23	+8,42
4. Taxes on Income other than Corpora- tion Tax	5,33,36	2,59,29	2,63,90	+4,61	2,76,26	+12,36
5.—Estate Duty	..	6,75	6,22	—53	6,32	+10
5-A.—Taxes on Wealth	..	15,74	15,53	—21	14,77	—76
5-B.—Taxes on Railway fares	8,71	8,00	10,00	+2,00	..	—10,00
5-C.—Expenditure Tax	..	2,02	1,86	—16	1,69	—17
5-D.—Gift Tax	..	2,02	1,66	—36	1,69	+3
6.—Opium	3,30,05	4,98,30	4,68,32	—29,98	5,40,85	+72,53
7.—Land Revenue	49,15	62,58	64,50	+1,92	73,12	+8,62
8.—State Excise Du- ties	40,98	36,75	44,79	+8,04	45,05	+26
9.—Stamps	2,27,55	2,55,58	2,55,54	—4	2,62,70	+7,16
10.—Forest	4,05,11	5,06,18	4,82,52	—23,66	3,91,05	—91,47
11.—Registration	1,78	2,22	2,67	+45	2,31	—36
12.—Taxes on Vehi- cles	30,18	33,03	35,49	+2,46	3,54	—31,95
12-A.—Sales Tax	11,11	11,34	12,09	+75	11,76	—33
13.—Other Taxes and Duties	2,05,31	1,87,17	2,05,17	+18,00	18,97	—1,86,20
<b>TOTAL—COLLECTION OF TAXES, DUTIES AND OTHER PRINCIPAL REVENUES</b>	<b>1,02,88,69</b>	<b>1,07,33,37</b>	<b>1,07,30,24</b>	<b>—3,13</b>	<b>30,45,83</b>	<b>—76,84,41</b>
<b>REVENUE ACCOUNT OF IRRIGATION WORKS—</b>						
17.—Irrigation, Navi- gation, Embank- ment and Drainage Works (Commercial)	..	..	..	..	..	..
18.—Irrigation, Navi- gation, Embankment and Drainage Works (Non-Commercial)	11,79	16,72	12,66	—4,06	14,94	+2,28
<b>TOTAL—REVENUE AC- COUNT OF IRRIGATION WORKS</b>	<b>11,79</b>	<b>16,72</b>	<b>12,66</b>	<b>—4,06</b>	<b>14,94</b>	<b>+2,28</b>
<b>CARRIED OVER</b>	<b>1,03,00,48</b>	<b>1,07,50,09</b>	<b>1,07,42,90</b>	<b>—7,19</b>	<b>30,60,77</b>	<b>—76,82,13</b>

**B.—Statement of the Expenditure met from Revenue of the Central Government—*contd.***

(In thousands of Rupees)

Hheads of Expenditure	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA— <i>contd.</i></b>						
Brought forward	1,03,00,48	1,07,50,09	1,07,42,90	—7,19	30,60,77	—76,82,13
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT</b>						
20.—Posts and Tele- graphs						
Interest on Debt	3,46,46	..	..	..	..	..
Dividee General Revenues		4,47,08	4,24,93	—22,15	5,03,83	+78,90
20-A.—Appropriations from P & T Surplus	..	4,36,91	7,07,36	+2,70,45	6,52,94	—54,42
<b>TOTAL—POSTS AND TELEGRAPHS REVENUE ACCOUNT</b>	3,46,46	8,83,99	11,32,29	+2,48,30	11,56,77	+24,48
<b>DEBT SERVICES —</b>						
22.—Interest on Debt and other Obligations	1,70,06,66	1,91,79,76	1,89,09,85	—2,69,91	2,13,61,93	+24,52,08
<i>Deduct</i> —Interest trans- ferred to —						
Railways	49,45,66	51,63,27	51,60,08	+3,19	56,55,35	—4,96,27
Posts and Tele- graphs	3,50,66	4,00,14	3,79,25	+20,89	4,26,77	—47,52
State Governments	49,10,90	61,97,00	61,91,00	+6,00	71,58,00	—9,64,00
Other heads	3,61,61	4,60,14	4,44,93	+15,21	4,35,13	+9,80
<b>TOTAL—TRANSFERS</b>	1,05,68,83	1,22,20,55	1,17,75,26	+45,29	1,36,72,25	—14,96,99
Net	64,37,83	69,59,21	67,34,59	—2,24,62	76,89,68	+9,55,09
23.—Appropriation for Reduction or Avoid- ance of Debt	5,00,00	5,00,00	5,00,00	..	5,00,00	..
<b>TOTAL—DEBT SERVICES</b>	69,37,83	74,59,21	72,34,59	—2,24,62	81,89,68	+9,55,09
Carried over	1,75,84,77	1,90,93,29	1,91,09,78	+16,49	1,24,07,22	—67,02,56

### B.—Statement of the Expenditure met from Revenue of the Central Government—*contd.*

(In thousands of Rupees)

Heads of Expenditure	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA—<i>contd.</i></b>						
Brought forward	1,75,84,77	1,90,93,29	1,91,09,78	+ 16,49	1,24,07,22	—67,02,56
<b>ADMINISTRATIVE SERVICES—</b>						
25.—General Adminis- tration . . . . .	15,75,66	17,09,89	17,03,45	—6,44	19,22,51	+ 2,19,06
26.—Audit . . . . .	7,50,75	8,65,69	8,52,85	—12,84	8,53,50	+ 65
27.—Administration of Justice . . . . .	45,04	49,42	51,99	+ 2,57	54,35	+ 2,36
28.—Jails . . . . .	16,58	15,97	19,04	+ 3,07	19,71	+ 67
29.—Police . . . . .	8,60,81	11,15,57	12,73,76	+ 1,58,19	19,09,06	+ 6,35,30
35/29-A.—External Affairs . . . . .	8,90,92	10,37,33	10,36,66	—67	10,77,75	+ 41,09
34.—Tribal Areas . . . . .	10,64,69	12,64,87	12,14,75	—50,12	..	—12,14,75
<b>TOTAL—ADMINISTRATIVE SERVICES</b>	<b>52,04,45</b>	<b>60,58,74</b>	<b>61,52,50</b>	<b>+ 93,76</b>	<b>58,36,88</b>	<b>—3,15,62</b>
<b>SOCIAL AND DEVELOPMENTAL SERVICES—</b>						
30.—Ports and Pilotage	45,81	39,44	39,55	+ 11	38,77	—78
30-A.—Mercantile Marine . . . . .	63,62	67,92	67,98	+ 6	75,15	+ 7,17
31.—Lighthouses and Lightships . . . . .	63,33	74,27	79,76	+ 5,49	80,65	+ 89
36.—Scientific De- partments . . . . .	19,71,86	23,51,39	23,07,83	—43,56	26,59,41	+ 3,51,58
37.—Education . . . . .	36,68,66	45,35,47	44,16,36	—1,19,11	29,55,60	—14,60,76
38.—Medical . . . . .	6,68,27	8,83,47	8,28,28	—55,19	7,12,00	—1,16,28
39.—Public Health . . . . .	8,05,86	12,01,48	10,44,23	—1,57,25	5,69,84	—4,74,39
40.—Agriculture . . . . .	13,84,45	14,50,55	14,36,98	—13,57	9,98,72	—4,38,26
40-A.—Rural Devel- opment . . . . .	86,37	99,52	1,00,46	+ 94	74	—99,72
41.—Animal Husband- ry . . . . .	2,12,92	2,82,32	2,77,02	—5,30	1,37,32	—1,39,70
42.—Co-operation . . . . .	2,50,87	3,52,59	3,40,36	—12,23	2,63,40	—76,96
43.—Industries and Supplies . . . . .	53,10,85	64,45,57	60,07,93	—4,37,64	53,70,35	—6,37,58
43A.—Capital Outlay on Industrial Devel- opment met from Revenue . . . . .	..	..	5,20	+ 5,20	6,00	+ 80
44.—Aviation . . . . .	9,03,42	3,76,40	3,70,51	—5,89	3,73,65	+ 3,14
45.—Broadcasting . . . . .	4,20,02	4,56,44	4,41,96	—14,48	4,72,02	+ 30,06
46.—Labour and Em- ployment . . . . .	..	..	..	..	4,16,61	+ 4,16,61
47.—Miscellaneous Departments . . . . .	15,40,35	21,00,62	20,88,04	—12,58	20,20,34	—67,70
47-A.—Community Development Pro- jects, National Ex- tension Service and Local Development Works . . . . .	..	..	..	..	1,96,08	+ 1,96,08
<b>TOTAL—SOCIAL AND DEVELOPMENTAL SERVICES</b>	<b>1,73,96,66</b>	<b>2,07,17,45</b>	<b>1,98,52,45</b>	<b>—8,65,00</b>	<b>1,73,46,65</b>	<b>—25,05,80</b>
Carried over . . . . .	4,01,85,88	4,58,69,48	4,51,14,73	—7,54,75	3,55,90,75	—95,23,98

# **B.—Statement of the Expenditure met from Revenue of the Central Government —contd.**

(In thousands of Rupees)

Heads of Expenditure	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA— contd</b>						
Brought forward . . .	4,01,85,88	4,58,69,48	4,51,14,73	—7,54,75	3,55,90,75	—95,23,98
<b>CURRENCY AND MINT—</b>						
48.—Currency . . .	3,75,77	3,67,61	4,27,21	+ 59,60	5,05,91	+ 78,70
49.—Mint . . .	6,03,31	6,59,52	6,59,48	—4	6,90,57	+ 31,09
<b>TOTAL—CURRENCY AND MINT . . .</b>	<b>9,79,08</b>	<b>10,27,13</b>	<b>10,86,69</b>	<b>+ 59,56</b>	<b>11,96,48</b>	<b>+ 1,09,79</b>
<b>CIVIL WORKS, ETC.—</b>						
50.—Civil Works . . .	14,86,34	19,42,18	20,53,18	+ 1,11,00	20,61,89	+ 8,71
51-B.—Other Re- venue Expenditure connected with Multi-purpose Ri- ver Schemes . . .	63,35	78,70	94,44	+ 15,74	83,77	—10,67
<b>TOTAL—CIVIL WORKS .</b>	<b>15,49,69</b>	<b>20,20,88</b>	<b>21,47,62</b>	<b>+ 1,26,74</b>	<b>21,45,66</b>	<b>—1,96</b>
<b>ELECTRICITY SCHEMES—</b>						
52. Interest on capital outlay on Electricity Scheme . . .	..	..	2,49	+ 2,49	11,01	+ 8,52
52-A.—Other Revenue Expenditure con- nected with Electri- city Schemes . . .	6,33	10,55	9,03	—1,52	16,50	+ 7,47
<b>TOTAL—ELECTRICITY SCHEME . . .</b>	<b>6,33</b>	<b>10,55</b>	<b>11,52</b>	<b>+ 97</b>	<b>27,51</b>	<b>+ 15,99</b>
<b>MISCELLANEOUS—</b>						
54.—Famine . . .	4,15	1,30	8,71	+ 7,41	2,80	—5,91
54-A.—Territorial and Political Pensions . . .	23,10	23,46	23,46	..	23,58	+ 12
54-B.—Privy Purses and Allowances of Indian Rulers . . .	5,36,51	5,44,59	5,54,37	+ 9,78	5,44,78	—9,59
55.—Superannuation Allowances and Pensions . . .	4,37,43	4,43,02	4,55,04	+ 12,02	4,72,36	+ 17,32
56.—Stationery and Printing . . .	3,17,51	2,48,97	3,44,39	+ 95,42	3,77,39	+ 33,00
57.—Miscellaneous . . .	90,41,45	1,29,47,85	1,23,81,95	—5,65,90	50,23,52	—73,58,43
<b>TOTAL—MISCELLANEOUS</b>	<b>1,03,60,15</b>	<b>1,42,09,19</b>	<b>1,37,67,92</b>	<b>—4,41,27</b>	<b>64,44,43</b>	<b>—73,23,49</b>
<b>DEFENCE SERVICE—</b>						
58.—Defence Services Effective—Army . . .	1,61,54,43	1,94,68,19	1,93,40,87	—1,27,32	2,02,50,95	+ 9,10,08
59.—Defence Services Effective—Navy . . .	15,05,95	19,52,09	18,84,98	—67,11	20,01,45	+ 1,16,47
60.—Defence Services Effective—Air Force . . .	60,91,35	62,69,94	60,28,05	—2,41,89	62,93,98	+ 2,65,93
60-A.—Defence Ser- vices—Non-Effective . . .	15,09,42	16,21,20	15,24,70	—96,50	18,60,00	+ 3,35,30
<b>TOTAL—DEFENCE SERVI- CES . . .</b>	<b>2,52,61,15</b>	<b>2,93,11,42</b>	<b>2,87,78,60</b>	<b>—5,32,82</b>	<b>3,04,06,38</b>	<b>+ 16,27,78</b>
Carried over . . .	7,83,42,28	9,24,48,65	9,09,07,08	—15,41,57	7,58,11,21	—1,50,95,87

**B.—Statement of the Expenditure met from Revenue of the Central Government—concl'd.**

(In thousands of Rupees)

Heads of Expenditure	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) De- crease(—) as com- pared with Budget, 1960-61	Budget Estimate, 1961-62	Increase (+) De- crease(—) as com- pared with Revised, 1960-61
<b>I.—CONSOLIDATED FUND OF INDIA— concl'd.</b>						
Brought forward . . .	7,83,42,28	9,24,48,65	9,09,07,08	—15,41,57	7,58,11,21	—1,50,95,87
<b>CONTRIBUTIONS AND MISCELLANEOUS AD- JUSTMENTS.—</b>						
61.—Grants-in-aid to States . . .	48,77,98	51,65,00	51,65,00	..	2,08,08,36	+1,56,43,36
62.—Miscellaneous Adjustments between Union and State Governments . . .	15,65	16,14	22,34	+6,20	22,33	—1
62-A.—Payments of States' Share of Union Excise Duties . . .	..	..	..	..	76,33,15	+76,33,15
62-B.—Other Miscel- laneous Contribu- tions and Assign- ments . . .	..	..	..	..	2,61,85	+2,61,85
<b>TOTAL—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS . . .</b>	<b>48,93,63</b>	<b>51,81,14</b>	<b>51,87,34</b>	<b>+6,20</b>	<b>2,87,25,69</b>	<b>+2,35,38,35</b>
<b>EXTRAORDINARY ITEMS—</b>						
63.—Extraordinary Charges . . .	..	10,00,00	5,00,00	—5,00,00	10,55,16	+5,55,16
63-B.—Community Development Pro- jects, National Ex- tension Service and Local Development Works . . .	20,45,02 91	23,22,25 82	23,36,76 86	+14,51 +4	..	—23,36,76 —86
64-B.—Civil Defence . . .	..	..	..	..	..	..
64-C.—Pre-partition Payments . . .	27,63	51,90	44,18	—7,72	31,53	—12,65
<b>TOTAL—EXTRAORDINARY ITEMS . . .</b>	<b>20,73,56</b>	<b>33,74,97</b>	<b>28,81,80</b>	<b>—4,93,17</b>	<b>10,86,69</b>	<b>—17,95,11</b>
<b>RAILWAY EXPENDITURE AS PER RAILWAY BUDGET . . .</b>	<b>88,97,59</b>	<b>92,64,73</b>	<b>88,46,72</b>	<b>—4,18,01</b>	<b>1,10,26,85</b>	<b>+21,80,13</b>
<b>TOTAL—EXPENDITURE MET FROM REVENUE</b>	<b>9,42,07,06</b>	<b>11,02,69,49</b>	<b>10,78,22,94</b>	<b>—24,46,55</b>	<b>11,66,50,44</b>	<b>+88,27,50</b>
Excess of Revenue over Expenditure or Sur- plus . . .	42,55,12	..	..	..	..	..

### C.—Statement of the Receipts and Disbursements of the Central Government

(In thousands of Rupees)

RECEIPTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>I.—CONSOLIDATED FUND OF INDIA</b>				
Excess of Revenue over Expenditure (from Statement B)	42,55,12	..	..	..
<b>PUBLIC DEBT—</b>				
<i>A.—Debt raised in India—</i>				
<b>I.—PERMANENT DEBT—</b>				
New Loans . . . . .	3,78,97,32	2,50,00,00	2,30,70,39	2,25,00,00
Annuity Certificates . . . .	64,98	2,00,00	80,00	1,50,00
Five-year Interest-free Prize Bonds, 1965 . . . . .	..	..	12,50,00	10,00,00
<b>TOTAL—PERMANENT DEBT</b>	<b>3,79,62,30</b>	<b>2,52,00,00</b>	<b>2,44,00,39</b>	<b>2,36,50,00</b>
<b>II.—FLOATING DEBT—</b>				
Treasury Bills . . . . .	51,51,11,75	53,40,32,00	48,04,94,25	51,14,41,00
Other Items . . . . .	71,42,80	..	3,45,00	3,45,00
<b>TOTAL—FLOATING DEBT</b>	<b>52,22,54,55</b>	<b>53,40,32,00</b>	<b>48,08,39,25</b>	<b>51,17,86,00</b>
<b>B.—Debt raised in England . .</b>	<b>73,08,93</b>	<b>12,80,00</b>	<b>39,97,00</b>	<b>27,00</b>
<b>C.—Other Debt</b>	<b>1,13,88,94</b>	<b>3,18,41,00</b>	<b>2,40,67,00</b>	<b>3,85,68,00</b>
<b>TOTAL—PUBLIC DEBT . . .</b>	<b>57,89,14,72</b>	<b>59,23,53,00</b>	<b>53,33,03,64</b>	<b>57,40,31,00</b>
<b>LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—</b>				
Advances to State Governments .	80,84,72	1,03,00,37	1,06,54,44	1,21,48,25
Other Loans and Advances . . .	24,07,82	25,18,05	27,98,82	54,50,39
<b>TOTAL—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT</b>	<b>1,04,92,54</b>	<b>1,28,18,42</b>	<b>1,34,53,26</b>	<b>1,75,98,64</b>
<b>INTER-STATE SETTLEMENT</b>	..	..	..	..
<b>TOTAL.—I.—CONSOLIDATED FUND OF INDIA—RECEIPTS</b>	<b>59,36,62,38</b>	<b>60,51,71,42</b>	<b>54,67,56,90</b>	<b>59,16,29,64</b>

### C.—Statement of the Receipts and Disbursements of the Central Government—*contd.*

(In thousands of Rupees)

DISBURSEMENTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>1.—CONSOLIDATED FUND OF INDIA—<i>contd.</i></b>				
Excess of Expenditure over Revenue (from Statement A) . . . .	..	60,69,77	33,65,59	5,56,98
<b>CAPITAL ACCOUNTS NOT MET FROM REVENUE—</b>				
Railway Capital (as shown in Railway Budget) . . . .	74,68,97	1,20,81,00	1,23,62,02	1,60,00,00
Posts & Telegraphs . . . .	8,08,62	15,45,00	12,05,47	12,58,79
Forest . . . .	4,61	5,62	5,47	5,80
Security Printing Press . . . .	1,37	13,34	10,95	32,58
Irrigation . . . .	7,75	25,80	30,61	36,80
Improvement of Public Health . . . .	11,07	34,00	50,00	56,00
Agricultural Improvement and Research . . . .	5,22,70	6,41,74	5,85,78	7,72,44
Industrial Development . . . .	58,60,28	94,71,40	98,09,53	1,07,15,44
Civil Aviation . . . .	3,78,25	4,60,60	4,58,88	4,36,41
Broadcasting . . . .	64,84	1,00,25	1,00,25	3,30,00
Ports . . . .	1,26,21	2,25,20	1,65,58	2,37,50
Currency and Coinage . . . .	95,26,65	3,41,85	7,10,42	7,82,07
Mint . . . .	11,52	10,15	11,63	6,91
Delhi Capital Outlay . . . .	5,53,14	6,95,41	6,95,41	12,30,00
Multi-purpose River Schemes . . . .	4,24,53	2,70,21	1,09,38	3,34,75
Civil Works . . . .	14,99,99	22,63,59	34,09,59	39,87,09
Electricity Schemes . . . .	62,44	1,00,73	82,72	94,47
Capital Outlay on Other Works . . . .	1,34,11	2,09,00	2,27,53	5,01,15
Road and Water Transport Schemes . . . .	21,26	24,50	24,50	40,43
Capital Outlay on Shipping Tankers, etc. . . .	34,00	1,45,49	30,00	1,75,01
Dandakaranya Development Scheme . . . .	2,22,74	6,06,25	5,68,00	5,40,00
Payments of Commuted Value of Pensions . . . .	—42,16	—44,50	—25,94	57,78
Capital Outlay on Sterling Pensions . . . .	—3,68,45	—3,62,57	—3,62,57	—3,66,20
Compensation and Rehabilitation Grants to Displaced Persons . . . .	—34,20	5,18,28	—84,06	1,49,75
Payments to Retrenched Personnel . . . .	—12	—4	2	..
Transfer of Development assistance from the Government of U.S.A. . . .	35,15,40	73,56,95	76,38,34	74,70,34
Defence Capital Outlay . . . .	36,10,87	37,74,00	36,24,95	32,00,60
Schemes of Government Trading . . . .	3,96,79	26,84,51	56,81,39	27,06,31
Capital outlay on Payments under Indus Water Treaty . . . .	..	..	8,27,47	7,72,31
Grants for Development . . . .	9,27,46	12,43,40	12,46,99	13,22,38
<b>TOTAL—CAPITAL ACCOUNTS NOT MET FROM REVENUE . . . .</b>	<b>3,57,50,64</b>	<b>4,44,41,16</b>	<b>4,92,60,31</b>	<b>5,28,86,91</b>
<b>PUBLIC DEBT—</b>				
<b>A.—Debt raised in India—</b>				
<b>I.—PERMANENT DEBT—</b>				
Annuity Certificates . . . .	..	30,00	22,00	50,00
Other Items . . . .	1,16,97,80	1,08,70,00	1,08,60,00	1,37,00,00
<b>CARRIED OVER . . . .</b>	<b>1,16,97,80</b>	<b>1,09,00,00</b>	<b>1,08,82,00</b>	<b>1,37,50,00</b>
<b>CARRIED OVER . . . .</b>	<b>3,57,50,64</b>	<b>5,05,10,93</b>	<b>5,26,25,90</b>	<b>5,34,43,89</b>



### C.—Statement of the Receipts and Disbursements of the Central Government—*contd.*

(In thousands of Rupees)

DISBURSEMENTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>I.—CONSOLIDATED FUND OF INDIA—<i>concl'd.</i></b>				
Brought forward . . .	3,57,50,64	5,05,10,93	5,26,25,90	5,34,43,89
Brought forward . . .	1,16,97,80	1,09,00,00	1,08,82,00	1,37,50,00
<b>II.—FLOATING DEBT—</b>				
Treasury Bills . . .	50,78,83,50	51,87,32,00	48,39,94,25	50,50,41,00
Other Items . . .	3,42,00	3,42,86	3,42,86	3,42,86
<b>TOTAL—FLOATING DEBT . . .</b>	<b>50,82,25,50</b>	<b>51,90,74,86</b>	<b>48,43,37,11</b>	<b>50,53,83,86</b>
<b>III.—Other Loans . . .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>B.—Debt raised in England— . .</b>	<b>1,75</b>	<b>1,52</b>	<b>1,47</b>	<b>2,01,48</b>
<b>C.—Other Debt . . .</b>	<b>9,46,49</b>	<b>27,68,75</b>	<b>17,53,52</b>	<b>24,86,29</b>
<b>TOTAL—PUBLIC DEBT . . .</b>	<b>52,08,71,54</b>	<b>53,27,45,13</b>	<b>49,69,74,10</b>	<b>52,18,21,63</b>
<b>LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—</b>				
Advances to State Governments .	2,75,46,50	31,50,56	3,34,59,89	3,95,17,54
Other Loans and Advances .	2,17,73,09	1,76,74,30	1,59,23,45	1,61,25,29
<b>TOTAL—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT .</b>	<b>4,93,19,59</b>	<b>5,08,24,86</b>	<b>4,93,83,34</b>	<b>5,56,42,83</b>
<b>INTER-STATE SETTLEMENT . . .</b>	<b>12,07</b>	<b>29</b>	<b>29</b>	<b>1,79,15</b>
<b>TOTAL—I.—CONSOLIDATED FUND OF INDIA—DISBURSEMENTS . . .</b>	<b>60,59,53,84</b>	<b>63,40,81,21</b>	<b>59,89,83,63</b>	<b>63,10,87,50</b>

**C.—Statement of the Receipts and Disbursements of the Central Government—*contd.***

(In thousands of Rupees)

	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>RECEIPTS</b>				
<b>II.—CONTINGENCY FUND OF INDIA.</b>				
CONTINGENCY FUND OF INDIA—				
Appropriations from the Consolidated Fund or from any Reserve Fund .	..	..	7	..
<b>TOTAL—II.—CONTINGENCY FUND OF INDIA—RECEIPTS</b>	..	..	7	..
<b>DISBURSEMENTS</b>				
<b>II.—CONTINGENCY FUND OF INDIA.</b>				
CONTINGENCY FUND OF INDIA—				
Expenditure out of advances from the Contingency Fund of India .	7	..	..	..
<b>TOTAL—II.—CONTINGENCY FUND OF INDIA—DISBURSEMENTS . . . . .</b>	7	..	..	..

**C.—Statement of the Receipts and Disbursements of the Central Government—contd.**

(In thousands of Rupees)

RECEIPTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT</b>				
<b>UNFUNDED DEBT—</b>				
Deposit of Service Funds . . . . .	2,39	70	2,33	2,26
Post Office Savings Bank Deposits . . . . .	2,10,40,32	2,12,00,00	2,29,00,00	2,44,00,00
10-Year Treasury Savings Deposit Certificates . . . . .	10,95,58	13,50,00	16,50,00	18,10,00
12-Year National Plan Savings Certificates . . . . .	83,25,08	99,00,00	88,00,00	96,00,00
Cumulative Time Deposits . . . . .	75,89	2,00,00	1,77,00	2,50,00
Post Office Cash Certificates . . . . .	—27	..	..	..
National Savings Certificates . . . . .	—6,08	..	..	..
10-Year National Plan Certificates . . . . .	—6	..	..	..
State Provident Funds . . . . .	51,45,73	66,03,00	68,98,28	69,76,67
Investment of Deposits of U.S. Government Counterpart Funds (Net) . . . . .	..	..	2,40,00,00	96,00,00
Other Accounts . . . . .	3,14,38	3,21,95	3,18,13	3,27,51
<b>TOTAL—UNFUNDED DEBT . . . . .</b>	<b>3,59,92,96</b>	<b>3,95,75,65</b>	<b>6,47,45,74</b>	<b>5,29,66,44</b>
<b>DEPOSITS AND ADVANCES—</b>				
Depreciation and other Reserve Funds—				
(a) <i>Interest bearing—</i>				
Railway Depreciation and Revenue Reserve Funds as per Railway Budget . . . . .	49,86,08	48,61,93	48,63,87	68,27,59
Railway Development Fund as per Railway Budget . . . . .	35,12,69	26,06,12	17,83,51	32,36,65
P. & T. Renewals Reserve Fund . . . . .	5,01,74	4,82,27	7,59,18	7,26,16
P. & T. Development Fund, P.&T. Revenue Reserve Fund and Tele- phone Development Fund . . . . .	55,00	72,00	97,00	80,00
Other Reserve Funds . . . . .	1,16,32	2,52,29	4,38,29	5,67,87
(b) <i>Non-Interest bearing—</i>				
Other Reserve Funds . . . . .	24,68	46,34	45,24	44,99
Appropriation for Reduction or Avoidance of Debt . . . . .	5,00,00	5,00,00	5,00,00	5,00,00
<b>Carried over . . . . .</b>	<b>96,96,51</b>	<b>88,20,95</b>	<b>84,87,09</b>	<b>1,19,83,26</b>
<b>Carried over . . . . .</b>	<b>3,59,92,96</b>	<b>3,95,75,65</b>	<b>6,47,45,74</b>	<b>5,29,66,44</b>

**C.—Statement of the Receipts and Disbursements of the Central Government—*contd.***

(In thousands of Rupees)

RECEIPTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT—<i>contd.</i></b>				
Brought forward . . .	3,59,92,96	3,95,75,65	6,47,45,74	5,29,66,44
Brought forward . . .	96,96,51	88,20,95	84,87,09	1,19,83,26
Other Deposits and Advances—				
(a) <i>Interest bearing—</i>				
Shipping Development Fund . .	5,05,91	8,81,00	6,24,18	7,94,00
Deposits of Income Tax, Super Tax, Excess Profits Tax and Surcharge . . . . .	36,87	40,00	28,50	25,00
Deposits towards Payment of Estate Duty . . . . .	..	..	..	..
Deposits of Trusts for Indian Prin- ces . . . . .	4,87	4,69	4,74	4,57
Other Deposits . . . . .	6,02,69	..	..	..
(b) <i>Non-Interest bearing—</i>				
Silver Redemption Reserve . . .	1,80,40	..	..	1,67,01
Central Road Fund . . . . .	3,60,00	4,38,54	4,10,00	4,00,00
Fund for the Benefit of Cotton- growers . . . . .	17,91	50,00	35,00	26,44
Sugar (Temporary) Excise Fund .	1,44	..	..	..
Fund for Protection of Sugar Indus- try . . . . .	..	..	..	28,00
Fund for Relief for Groundnut Cultivators . . . . .	24	11	33	11
Fund for Relief of Linseed Cultiva- tors . . . . .	..	..	..	..
Carried over . . . . .	1,14,06,84	1,02,35,29	95,89,84	1,34,28,39
Carried over . . . . .	3,59,92,96	3,95,75,65	6,47,45,74	5,29,66,44

**C.—Statement of the Receipts and Disbursements of the Central Government—*contd.***

(In thousands of Rupees)

RECEIPTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT—<i>contd.</i></b>				
Brought forward . . . .	3,59,92,96	3,95,75,65	6,47,45,74	5,29,66,44
Brought forward . . . .	1,14,06,84	1,02,35,29	95,89,84	1,34,28,39
Fund for Development of Handloom and Khadi Industries. . .	9,82,79	..	..	..
Special Development Fund—				
Fund from the sale proceeds of American Loan Wheat . . .	8,96,59	12,71,28	12,92,06	13,41,13
Fund from the sale proceeds of Wheat received under the Colombo Plan . . . . .	5,41,11	1,76,09	3,63,00	.
Fund from other Assistance under the Colombo Plan . . . .	20,85,29	8,80,45	8,93,39	7,80,95
Fund from Assistance under the Indo-U.S. Technical Cooperation Agreement . . . .	11,44,13	10,52,22	10,09,49	13,86,70
Fund from the sale proceeds of American Loan Commodities. . .	8,97,82	..	16,38,34	4,70,34
Fund from Assistance from Norway For Fisheries Community Development . . . . .	42,98	40,00	35,00	35,00
Assistance under P.L 480 . . .	23,04,62	80,00,00	65,00,00	80,00,00
Coal Mines Labour Housing and General Welfare Fund . . .	2,21,94	1,77,20	1,63,86	1,64,03
Mica Mines Labour Welfare Fund. . .	30,90	25,00	25,00	25,00
Cotton Textiles Fund . . . .	9	..	..	..
Iron and Steel Equalisation Fund . . .	25,73,65	32,10,00	30,00,00	26,60,00
Post Office Certificates and Cumulative Time Deposits Bonus Fund . . . . .	4,04,75	5,25,19	5,56,36	7,66,70
Deposits of Local Funds . . . .	7,21,82	7,38,53	8,88,06	10,45,12
Civil Deposits . . . . .	2,22,52,98	3,04,12,29	1,93,99,63	1,90,09,96
Other Deposits . . . . .	61,41,68	60,18,67	57,04,67	58,55,37
Carried over . . . . .	5,26,49,98	6,27,62,21	5,10,58,70	5,49,68,69
Carried over . . . . .	3,59,92,96	3,95,75,65	6,47,45,74	5,29,66,44

**C.—Statement of the Receipts and Disbursements of the Central Government—*contd.***

(In thousands of Rupees)

RECEIPTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT—<i>contd.</i></b>				
Brought forward . . . .	3,59,92,96	3,95,75,65	6,47,45,74	5,29,66,44
Brought forward . . . .	5,26,49,98	6,27,62,21	5,10,58,70	5,49,68,69
Deposits of Income Tax, Super Tax, Excess Profits Tax including In- terest and Surcharge . . . .	20,09	8,70	40,65	7,50
Deposit account of the assistance given by the Ford Foundation.	..	1,50,00	3,00,00	3,50,00
Other Accounts . . . . .	3,39,77	1,90,30	1,05,86	1,05,61
Accounts with the Government of Burma . . . . .	1,19	70	30	30
Accounts with the Reserve Bank .	1,43	1,02,38	1,31,96	1,40,54
Other Advances . . . . .	2,12,25,18	2,17,12,77	1,78,29,85	1,17,96,10
Value of One-rupee Notes issued .	5,00,00	5,00,00	5,00,00	5,00,00
Cash Balance Investment Account (net) . . . . .	96,64	1,80,00	1,28,78	1,98,64
Profits on Coinage . . . . .	15,37,40	..	..	..
Discount Sinking Fund . . . .	54,49	2,13,52	2,13,63	1,90,64
Other Suspense Accounts (net) .	..	51,22,05	25,73,01	43,01,33
Cheques and Bills (net) . . . .	17,14,69	3,24,80	4,40,00	8,49,34
Departmental and Similar Accounts (net) . . . . .	..	3,44,21	..	..
Miscellaneous . . . . .	26,58,83	4,17,69	1,57,46	8,05,50
<b>TOTAL—DEPOSITS AND ADVANCES .</b>	<b>8,07,99,69</b>	<b>9,20,29,33</b>	<b>7,34,80,20</b>	<b>7,42,14,19</b>
Carried over . . . . .	11,67,92,65	13,16,04,98	13,82,25,94	12,71,80,63

**C.—Statement of the Receipts and Disbursements of the Central Government—*contd.***

(In thousands of Rupees)

RECEIPTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
III.—PUBLIC ACCOUNT— <i>contd.</i> Brought forward . . .	11,67,92,65	13,16,04,98	13,82,25,94	12,71,80,63
REMITTANCES—				
I.—REMITTANCES WITHIN INDIA—				
Inland Money Orders . . .	2,99,72,91	3,15,00,00	3,10,00,00	3,25,00,00
Other Remittances . . .	10,01,92	4,66,55	1,47,03	—21,88
Accounts between Civil and other Departments—				
Exchange Accounts between Civil and Posts and Tele- graphs . . . . .	46,71,18	38,50,66	58,20,90	..
Exchange Accounts between Civil and Defence Services .	2,08,43,46	2,47,92,16	2,56,31,01	2,81,84,96
II.—REMITTANCES BETWEEN ENGLAND AND INDIA				
Remittance Account between England and India . . .	1,54,12,58	1,20,25,69	2,18,43,72	1,26,34,14
TOTAL—REMITTANCES	7,19,02,05	7,26,35,06	8,44,42,66	7,32,97,22
TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—				
Remittances through the Reserve Bank . . . . .	1,31,74,13	1,08,26,75	68,61,29	94,63,38
RESERVE BANK DEPOSITS—				
RAILWAYS . . . . .	—73,62,55	—1,06,34,38	—1,39,55,33	—1,67,35,03
POSTS AND TELEGRAPHS . . .	..	..	39,49,90	78,35,12
TOTAL III—PUBLIC ACCOUNT RECEIPTS . . . . .	19,45,06,28	20,44,32,41	21,95,24,46	20,10,41,32
TOTAL—(I+II+III) . . .	78,81,68,66	80,96,03,83	76,62,81,43	79,26,70,96
OPENING BALANCE . . . . .	34,86,76	50,50,00	69,66,51	50,39,33
GRAND TOTAL . . . . .	79,16,55,42	81,46,53,83	77,32,47,94	79,77,10,29

**C.—Statement of the Receipts and Disbursements of the Central Government—*contd.***

(In thousands of Rupees)

DISBURSEMENTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT—</b>				
<b>UNFUNDED DEBT—</b>				
Deposit of Service Funds . . . . .	3,70	1,50	3,79	3,55
Post Office Savings Bank Deposits . . . . .	1,84,63,15	1,88,00,00	1,94,00,00	2,08,50,00
10-Year Treasury Savings Deposits Certificates . . . . .	1,22,01	6,50,00	3,50,00	9,60,00
12-Year National Plan Savings Certificates . . . . .	14,35,08	20,00,00	17,50,00	20,00,00
Cumulative Time Deposits . . . . .	18	..	2,00	5,00
Post Office Cash Certificates . . . . .	66,82	20,00	67,00	55,00
Defence Savings Certificates . . . . .	1,47	2,00	2,00	2,00
Defence Savings Bank Deposits . . . . .	—5	..	..	..
National Savings Certificates . . . . .	20,95,85	22,21,00	19,09,00	16,88,00
10-Year National Plan Certificates . . . . .	1,23,57	1,27,00	1,05,00	1,00,00
State Provident Funds . . . . .	28,66,62	27,96,34	29,36,06	31,35,62
Special Loans . . . . .	62	32	62	62
Other Accounts . . . . .	2,14,72	2,03,96	2,23,84	1,97,23
<b>TOTAL—UNFUNDED DEBT . . . . .</b>	<b>2,53,93,74</b>	<b>2,68,22,12</b>	<b>2,67,49,31</b>	<b>2,89,97,02</b>
<b>DEPOSITS AND ADVANCES—</b>				
<b>Depreciation and Other Reserve Funds—</b>				
<i>(a) Interest bearing—</i>				
Railway Depreciation and Revenue Reserve Funds as per Railway Budget . . . . .	68,35,76	62,98,33	69,92,58	73,56,55
Railway Development Fund as per Railway Budget . . . . .	25,54,15	26,06,12	30,06,69	53,19,48
P.&T. Renewals Reserve Fund . . . . .	1,54,55	2,09,00	1,90,00	2,23,00
P.&T. Development Fund . . . . .				
P.&T. Revenue Reserve Fund and Telephone Develop- ment Fund . . . . .	1,54,37	1,50,00	1,30,00	1,00,00
Other Reserve Funds . . . . .	64,68	4,85,80	5,33,23	3,59,38
<i>(b) Non-interest bearing—</i>				
Other Reserve Funds . . . . .	17,74	20,02	41,04	49,67
<b>OTHER DEPOSIT AND ADVANCES—</b>				
<i>(a) Interest bearing—</i>				
Shipping Development Fund . . . . .	8,00	6,00,00	5,15,70	10,90,50
Deposits of Income Tax, Super Tax, Excess Profits Tax and Surcharge . . . . .	2,04,04	47,30	56,90	33,00
Other Deposits . . . . .	1,41,95	..	..	..
Deposits towards Payment of Estate Duty . . . . .	..	..	..	..
<b>Carried over . . . . .</b>	<b>1,01,35,24</b>	<b>1,04,16,57</b>	<b>1,14,86,14</b>	<b>1,45,31,58</b>
<b>Carried over . . . . .</b>	<b>2,53,93,74</b>	<b>2,68,22,12</b>	<b>2,67,49,31</b>	<b>2,89,97,02</b>



### C.—Statement of the Receipts and Disbursements of the Central Government—*contd.*

(In thousands of Rupees)

DISBURSEMENTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT—<i>contd.</i></b>				
Brought forward . . . .	2,53,93,74	2,68,22,12	2,67,49,31	2,89,97,02
Brought forward . . . .	1,01,35,24	1,04,16,57	1,14,66,14	1,45,31,58
Deposits under Section 10(2B) of the Indian Income Tax Act . . . .	..	2,06	1,00	30
Deposits of Trust for Indian Princes .	22,11	22,11	17,11	22,11
(b) <i>Non-Interest bearing—</i>				
Silver Redemption Reserve . . . .	..	..	..	8,05,49
Central Road Fund . . . .	4,43,85	6,86,00	5,57,21	5,56,49
Fund for the Benefit of Cotton-growers	30,62	78,93	66,20	54,00
Cotton Textiles Fund . . . .	28,17	38,80	36,22	39,00
Sugar (Temporary) Excise Fund . .	1,63,43	..	..	..
Fund for Relief of Groundnut Cultivators . . . . .	..	37	50	38
Fund for Relief of Linseed Cultivators	..	11	7	8
Fund for Development of Handloom and Khadi Industries . . . .	10,31,74	..	..	..
Special Development Fund—				
Fund from the sale proceeds of American Loan Wheat . . . . .	7,58,71	12,71,28	20,48,01	13,41,13
Fund from the sale proceeds of Wheat received under the Colombo Plan .	48,00	1,76,09	..	..
Fund from other Assistance under the Colombo Plan . . . . .	13,48,04	2,40,16	1,86,03	81,80
Fund from Assistance under the Indo- U.S. Technical Co-operation Agreement . . . . .	10,10,41	9,34,65	9,04,16	9,15,20
Fund for the sale proceeds of American Loan Commodities . . . . .	51,09	..	..	..
Fund from Assistance from Norway for Fisheries Community Development . . . . .	42,98	40,00	35,00	35,00
Assistance under P.L. 480 . . . .	..	7,00,00	15,01,25	9,10,00
Coal Mines Labour Housing and General Welfare Fund . . . .	3,47,16	1,61,95	1,54,28	1,76,95
Mica Mines Labour Welfare Fund .	17,46	24,67	24,40	30,68
Iron and Steel Equalisation Fund .	7,60,30	8,44,74	17,30,00	8,75,00
Workmen's Benefit Fund . . . .	..	..	2	..
Post Office Certificates and Cumulative Time Deposits Bonus Fund . . . .	29,02	48,52	29,66	26,83
Deposits of Local Funds . . . .	7,89,67	7,79,07	8,39,48	10,00,11
Civil Deposits . . . . .	2,16,37,11	3,03,66,40	1,89,70,86	1,85,37,47
Other Deposits . . . . .	57,29,76	54,48,49	58,36,41	60,63,25
Deposits of Income Tax, Super Tax, Excess Profits Tax including Interest and Surcharge . . . .	12,56,29	29,10	20,14	42,72
Carried over . . . . .	4,56,81,16	5,23,10,07	4,44,24,15	4,60,45,57
Carried over . . . . .	2,53,93,74	2,68,22,12	2,67,49,31	2,89,97,02

**C.—Statement of the Receipts and Disbursements of the Central Government—concl'd.**

(In thousands of Rupees)

DISBURSEMENTS	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
<b>III.—PUBLIC ACCOUNT—concl'd.</b>				
Brought forward . . .	2,53,93,74	2,68,22,12	2,67,49,31	2,89,97,02
Brought forward . . .	4,56,81,16	5,23,10,07	4,44,24,15	4,60,45,57
Deposit account of the assistance given by the Ford Foundation . . .	..	75,57	1,03,09	83,92
Other Accounts . . .	1,92,57	1,98,82	1,07,12	1,02,91
Account with the Government of Burma . . .	9	5,50	1,66	1,66
Accounts with the Reserve Bank . . .	4,82	1,01,17	1,41,19	1,41,16
Other Advances . . .	2,22,34,57	2,19,87,61	1,43,82,77	1,17,84,04
Sale of Lease-Lend Silver . . .	..	..	..	..
Cash Balance Investment Account (net)	..	..	..	..
Profits on Coinage . . .	10,00,00	10,00,00	10,00,00	10,00,00
Discount Sinking Fund . . .	..	..	92,84	..
Bonus on Loans . . .	..	..	..	..
Other Suspense Accounts (net) . . .	39,40,02	..	..	..
Cheques and Bills (net) . . .	..	..	..	..
Departmental and Similar Accounts (net) . . .	8,73,08	..	6,94,14	1,03,23
Miscellaneous . . .	5,20,57	2,58,36	1,94,05	2,18
<b>TOTAL—DEPOSITS AND ADVANCES .</b>	<b>7,44,46,88</b>	<b>7,59,37,10</b>	<b>6,11,41,01</b>	<b>5,92,64,67</b>
<b>REMITTANCES—</b>				
<b>I—REMITTANCES WITHIN INDIA—</b>				
Inland Money Orders . . .	2,99,54,97	3,14,50,00	3,09,50,00	3,24,50,00
Other Remittances . . .	3,62,51	5,37,90	2,33,17	1,05,75
Accounts between Civil and other Departments—				
Exchange Accounts between Civil and Posts and Tele- graphs . . .	31,69,46	38,50,66	58,20,90	..
Exchange Accounts between Civil and Defence Services . . .	2,09,89,82	2,47,92,16	2,56,31,01	2,81,84,96
<b>II.—REMITTANCES BETWEEN ENGLAND AND INDIA—</b>				
Remittance Account between England and India . . .	1,85,15,86	1,20,25,69	2,18,43,72	1,26,34,14
<b>TOTAL—REMITTANCES . . .</b>	<b>7,29,92,62</b>	<b>7,26,56,41</b>	<b>8,44,78,80</b>	<b>7,33,74,85</b>
<b>TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—</b>				
Remittances through the Reserve Bank . . .	1,32,64,31	1,08,26,75	68,61,29	94,63,38
<b>RESERVE BANK DEPOSITS—</b>				
RAILWAYS . . .	—73,62,55	—1,06,34,38	—1,39,55,33	—1,67,35,03
POSTS AND TELEGRAPHS . . .	..	..	39,49,90	78,35,12
<b>TOTAL III—PUBLIC ACCOUNT DIS- BURSEMENTS . . .</b>	<b>17,87,35,00</b>	<b>17,56,08,00</b>	<b>16,92,24,98</b>	<b>16,22,00,01</b>
<b>TOTAL—(I+II+III) . . .</b>	<b>78,46,88,91</b>	<b>80,96,89,21</b>	<b>76,82,08,61</b>	<b>79,32,87,51</b>
Closing Balance . . .	69,66,51	49,64,62	50,39,33	44,22,78
<b>GRAND TOTAL . . .</b>	<b>79,16,55,42</b>	<b>81,46,53,83</b>	<b>77,32,47,94</b>	<b>79,77,10,29</b>

GOVERNMENT OF INDIA,

**BUDGET**

of the

**Railway Revenue and Expenditure of the**

**Central Government**

**For 1961-62**

**(As Finally Adopted)**

MINISTRY OF RAILWAYS ; } S. JAGANNATHAN,  
New Delhi, the 11th September, 1961. } Financial Commissioner for Railways.

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## 1.—Statement of the Revenue of the Central Government from Railways.

(In thousands of rupees).

HEADS OF REVENUE	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase(+) Decrease(—) as compared with Budget, 1960-61	Budget Estimate, 1961-62
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XV.—Indian Railways—</b>					
Gross Receipts—					
Passenger Earnings—					
Upper . . . . .	15,13,61	15,55,50	15,37,80	—17,70	17,08,50
Third . . . . .	110,47,58	109,94,50	115,59,20	+5,64,70	128,42,50
Other Coaching Earnings	25,41,19	25,00,00	27,11,00	+2,11,00	27,11,00
Goods Earnings . . .	260,49,66	305,00,00	289,59,00	—15,41,00	316,00,00
Sundry Other Earnings .	10,84,36	10,00,00	11,33,00	+1,33,00	11,33,00
<b>TOTAL EARNINGS . . .</b>	<b>422,36,40</b>	<b>465,50,00</b>	<b>459,00,00</b>	<b>—6,50,00</b>	<b>499,95,00</b>
Suspense . . . . .	—2,87	—1,00,00	—1,00,00	..	—93,00
Gross Receipts of Indian Railways . . . . .	(a) 422,33,53	(b) 464,50,00	(c) 458,00,00	—6,50,00	(d) 499,02,00
Deduct—					
Working Expenses of Indian Railways . . . . .	334,52,58	371,90,12	371,31,49	—58,63	397,53,12
Payment to Worked Lines—					
(i) Net earnings . . .	9,11	7,63	8,90	+1,27	12,51
(ii) Rebate etc. . . .	60	38	69	+31	62
Net Receipts . . . . .	87,71,24	92,51,87	86,58,92	—5,92,95	101,35,75
<b>XVI.—Subsidised Companies—</b>					
Government share of surplus profits etc. . . . .	1,59	2,32	2,71	+39	2,20
<b>XVI-A.—Miscellaneous Rail- way Receipts—</b>					
Miscellaneous receipts .	1,24,76	10,54	1,85,09	+1,74,55	31,75
<b>XVI-B.—Transfer from Rail- way Revenue Reserve Fund</b>	..	..	..	..	8,57,15
<b>TOTAL RECEIPTS . . .</b>	<b>88,97,59</b>	<b>92,64,73</b>	<b>88,46,72</b>	<b>—4,18,01</b>	<b>110,26,85</b>

(a) Includes 47,11 earnings of worked lines.

(b) " 44,15 " "

(c) " 52,15 " "

(d) " 51,94 " "

## 2.—Statement of the Expenditure on Railways met from the Revenue, of the Central Government

(In thousands of rupees)

HEADS OF EXPENDITURE	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase (+) Decrease(—) as compared with Budget, 1960-61	Budget Estimate, 1961-62
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>15-A.—Payments to General Revenues.</b>					
(i)—Dividend to General Revenues . . . .	54,43,26	57,27,02	56,65,64	—61,38	65,33,95
(ii)—Payment to General Revenues in lieu of tax on railway passenger fares . . . .	..	..	..	..	12,50,00
<b>15-B(1).—Appropriations from Railway Surplus :</b>					
(i) Appropriation to Railway Revenue Reserve Fund . . . .	..	..	..	..	..
(ii) Appropriation to Railway Development Fund . . . .	20,12,49	18,42,52	14,02,67	—4,39,85	8,64,42
(iii) Appropriation to Railway Depreciation Reserve Fund . . . .	..	..	..	..	..
<b>15-B(2).—Appropriation from Railway Revenue Reserve Fund to Railway Development Fund . . . .</b>	..	..	..	..	8,57,15
<b>15-C.—Subsidised Companies—</b>					
Land . . . . .	..	..	..	..	..
Subsidy . . . . .	9,49	12,30	9,76	—2,54	10,16
<b>15-(D &amp; E).—Miscellaneous Railway Expenditure . . . .</b>	2,50,79	2,82,89	2,86,08	+3,19	3,11,17
<b>15-F.—Open Line Works Revenue . . . . .</b>	11,81,56	14,00,00	14,82,57	+82,57	12,00,00
<b>15-H.—Appropriation from Railway Revenue Reserve Fund to Railway Development Fund . . . .</b>	..	..	..	..	8,57,15
<b>Deduct—Amount met from Railway Revenue Reserve Fund . . . . .</b>	..	..	..	..	—8,57,15
<b>TOTAL . . . . .</b>	<b>88,97,59</b>	<b>92,64,73</b>	<b>88,46,72</b>	<b>—4,18,01</b>	<b>110,26,85</b>

**3.—Distribution of Railway Surplus 1960-61 and 1961-62.**

(In thousands of rupees)

	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
	Rs.	Rs.	Rs.	Rs.
Surplus . . . . .	20,12,49	18,42,52	14,02,67	8,64,42
Railway Development Fund . . . . .	20,12,49	18,42,52	14,02,67	8,64,42
Railway Revenue Reserve Fund . . . . .	..	..	..	..
Railway Depreciation Reserve Fund . . . . .	..	..	..	..

**4.—Statement of the Capital Expenditure of the Central Government on Railways**

(In thousands of rupees)

HEADS OF EXPENDITURE	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Increase(+) / Decrease(—) as compared with Budget, 1960-61	Budget Estimate, 1961-62
	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Capital not met from Revenue—					
67.—Construction of Indian Railways—					
Open Line Works—					
Rolling Stock . . . . .	32,08,27	57,28,41	45,96,76	—11,31,65	77,21,45
Other Works . . . . .	34,27,05	42,76,23	39,76,84	—2,99,39	45,13,20
New Construction . . . . .	26,38,17	61,78,11	49,56,92	—12,21,19	63,50,31
Suspense . . . . .	—19,22,11	—22,52,53	—13,38,30	+9,14,23	—2,61,92
Miscellaneous . . . . .	1,17,59	1,75,00	1,69,80	—5,20	2,72,23
Probable Savings . . . . .	..	—20,24,22	..	+20,24,22	—25,95,27
TOTAL . . . . .	74,68,97	120,81,00	123,62,02	+2,81,02	160,00,00
67-C.—Discharge of Debentures	..	..	..	..	..
TOTAL . . . . .	74,68,97	120,81,00	123,62,02	+2,81,02	160,00,00

# A—RAILWAY DEPRECIATION RESERVE FUND

(In thousands of rupees)

	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62		Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	* †57,70,00	‡33,97,16	37,30,23	14,13,63	Appropriation from Depreciation Reserve Fund . .	68,35,77	63,00,00	69,95,74	65,00,00
Appropriation to Depreciation Reserve Fund . .	(a) 45,85,08	(b) ‡45,87,00	(c) 45,88,93	(d) 65,95,36					
Interest on Depreciation Reserve Fund . .	2,10,92	90,96	90,21	52,61	Closing Balance . . .	37,30,23	17,75,12	14,13,63	15,61,60
TOTAL . . .	105,66,00	80,75,12	84,09,37	80,61,60	TOTAL . . .	105,66,00	80,75,12	84,09,37	80,61,60

\*Includes 783.93 lakhs (provisional) on account of Indian States Railways taken over from 1-4-1950.

†Includes 5.35 lakhs on account of revision of ex-State Railway balances relating to ex-G.B.S. Rly. and 96.70 lakhs on account of revision of pre-partition balances on 15-8-47 and excludes 2.17 lakhs on account of outlay on remodelling of Wagon shops on Western Railway transferred to Railway Depreciation Reserve Fund.

(a) Includes 85,08 debitable to Workshop Manufacture, Suspence Account, Chittaranjan Locomotive Works (59,13) and Integral Coach Factory (25,95)

(b) " 87,00 " " " " " " " (60,00) " " (27,00).

(c) " 88,93 " " " " " " " (59,24) " " (29,69).

(d) " 95,36 " " " " " " " (65,25) " " (30,11).

# B—RAILWAY REVENUE RESERVE FUND

(In thousands of rupees)

	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62		Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance	*(a) ‡49,70.41	(b) 51,60.35	(a) 51,60.49	(d) 53,45.22	Appropriation from Railway Revenue Reserve Fund	..	..	..	8,57.15
Appropriation to Railway Revenue Reserve Fund from Surplus etc.	..	(f) —47	..	..					
Interest on Railway Revenue Reserve Fund	(g) ‡1,90.08	(h) 1,84.44	(i) 1,84.73	(j) 1,79.62	Closing Balance	(a) 51,60.49	(c) 53,44.32	(d) 53,45.22	(e) 46,67.69
TOTAL	51,60.49	53,44.32	53,45.22	55,24.84	TOTAL	51,60.49	53,44.32	53,45.22	55,24.84

\*Includes 233.99 lakhs (provisional) on account of Indian States Railways taken over from 1-4-1950.

‡Includes 32.89 lakhs on account of revision of States Railways balances relating to ex-G.B.S. Railway.

‡Includes 11.80 lakhs arrear interest recovered from A.G.C.R. on account of revision of States Railways balances *vide* note above.

(a) Includes 47.56 lakhs on account of investments in shares of and loans to Branch Line Companies.

(b) " 45.64 " " " " " " " " " "

(c) " 43.97 " " " " " " " " " "

(d) " 44.40 " " " " " " " " " "

(e) " 43.80 " " " " " " " " " "

(f) Represents loss in cancellation of investments in shares of Kalighat-Falta Railway.

(g) Includes 3.07 lakhs on account of interest and dividends, etc., on investments.

(h) " 1.29 " " " " " " " " " "

(i) " 2.10 " " " " " " " " " "

(j) " 4.13 " " " " " " " " " "



# C—RAILWAY DEVELOPMENT FUND

(In thousands of rupees)

	Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate, 1961-62		Accounts, 1959-60	Budget Estimate, 1960-61	Revised Estimate, 1960-61	Budget Estimate 1961-62
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	*—67.33	..	†12,23.18	‡20,82.83	Appropriation from Deve- lopment Fund . . .	24,88.83	25,00.00	29,08.11	23,00.00
Appropriation to Develop- ment Fund from Surplus	20,12.49	18,42.52	14,02.67	8,64.42					
Appropriation to Develop- ment Fund from Revenue Reserve Fund	..	..	..	8,57.15	Repayment of principal . .	..	..	..	29,39.98
Loans from General Revenues	14,84.69	7,63.60	3,57.66	14,76.75	Interest on loans . .	65.32	1,06.12	98.58	79.50
Interest on Development Fund	15.51	..	23.18	38.33	Closing Balance . .	8,91.21	..	..	..
TOTAL . . .	34,45.36	26,06.12	30,06.69	53,19.48	TOTAL . .	34,45.36	26,06.12	30,06.69	53,19.48

\*Includes 101.92 lakhs due to transfer of the cost of wagon shops at Kotah and Mahalakshmi and Adipur-Bhuj conversion on Western Railway to Capital.

†Includes 331.97 lakhs due to proposed transfer of the cost of Restoration of Utraitia-Sultanpur-Zafarabad Branch Line (300.18) and Pathankot Madhopur construction (31.79) to Capital.

‡Represents the cost to end of 1960-61 i.e. actuals up to 31-3-1960 plus estimated expenditure for 1960-61 of the following new lines assessed as not being remunerative (i.e. not securing 5 percent return on capital outlay) and hitherto charged to Development Fund, under the provisions of 1949 Convention, as their construction had been started prior to 1-4-55—all new lines the construction of which has been taken in hand from that date being chargeable to Capital under the 1954 convention—now proposed to be charged to Capital by adjustment in 1961-62 as per the accepted recommendation of the Railway Convention Committee (1960):—

	(In lakhs of Rs.)
1. Khandwa-Hingoli Railway Construction (Central Railway)	11,76.21
2. Restoration of Bhagalpur-Mandar Hill Section (Eastern Railway)	53.50
3. Kastagram-Pariharpur Branch (Eastern Railway)	2.78
4. Restoration of Balamau-Madhoganj-Unnao Section (Northern Railway)	1,18.92
5. Dauram-Madhepura-Murliganj Construction (Northern Railway)	20.64
6. Quilon-Ernakulam Railway (Southern Railway)	5,17.73
7. Restoration of Shoranur-Nilambur Railway (Southern Railway)	99.30
8. Madura-Bodinayakanur Railway (Southern Railway)	70.09
9. Bobbili-Salur Branch (Southeastern Railway)	14.43
10. Adipur-Bhuj Conversion (Western Railway)	9.23
TOTAL . . .	20,82.83

